

National Library of Ireland

Anti-Fraud Policy

Policy Name:	Anti-Fraud Policy
Policy Identifier:	NLI-POL-0007
Version No.:	1.0
Policy Owner:	Director's Office
Approving Body:	NLI Board
Approval Date:	11/06/2026
Review Frequency:	3 Years
Next Review Date:	Quarter 3, 2029
Data Classification:	Public
Applicable Groups:	☒ All NLI Employees ☒ Members of NLI Board ☒ Members of NLI Board Committees ☒ Contractors engaged under a Contract for Services ☒ Third Party Vendors and Service Providers ☐ A Subset of NLI Employees as set out in the Scope section below ☐ Other as set out in the Scope section below

1.0 Introduction

- 1.1 The National Library of Ireland (NLI) is committed to the prevention of fraud and corruption. It operates a zero-tolerance attitude to fraud and corruption.
- 1.2 Fraud or corruption may occur internally or externally and may be perpetrated by employees, Board Directors, consultants, vendors, contractors, outside agencies doing business with employees of such agencies, volunteers, any persons representing the National Library of Ireland in an official capacity and/or any other parties with a business relationship with the NLI, individually or in collusion with others.
- 1.3 This Policy should be read in conjunction with:
- Risk Management Policy and Risk Register
 - Procurement Policy
 - Business Conduct for Employees
 - Provision of Gifts, Entertainment & Hospitality Policy
 - Protected Disclosures Policy
 - Audit and Risk Committee Charter
 - Other procedures for investigating concerns as set out in the NLI Staff Handbook, the Dignity at Work Policy, the Grievance Policy and other policies as may be developed from time to time.
- 1.4 Legislation related to this Policy includes:
- The Charities Act 2009
 - Prevention of Corruption (Amendment) Act 2010
 - Criminal Justice Act 2011
 - Regulation of Lobbying Act 2015
 - Criminal Justice (Corruption Offences) Act 2018
 - Protected Disclosures Act 2014 and Protected Disclosures (Amendment) Act 2022.

2.0 Purpose

The purpose of this Anti-Fraud Policy is to safeguard the proper use of the National Library of Ireland's finances and resources and to set out the responsibilities of those working for and on its behalf in observing and upholding the NLI's position on fraud.

3.0 Scope

This Anti-Fraud Policy applies to members of the Board of the National Library of Ireland and staff of the National Library of Ireland.

Any member of staff against whom prima facie evidence of fraud is found will be the subject of disciplinary procedures in line with the NLI's Grievance and Disciplinary Policies up to and

including dismissal. Such individuals may also be subject to legal action. The minister will be informed if prima facie evidence of fraud is found against any member of the board. Such individuals may also be subject to legal action.

This policy relates to fraud involving the NLI's funds and assets and is applicable to all National Library of Ireland-controlled funds, assets, grants and consultancy projects administered by the NLI.

The NLI's Anti-Fraud Policy is a key component of its risk management process. Board members and members of staff should ensure they are familiar with the requirements of relevant NLI policies.

4.0 Definitions

The term 'fraud' is used to describe such acts of dishonesty as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts, false pretense, false accounting and collusion in the foregoing. For the purposes of this policy, the term 'fraud' includes attempted fraud.

For practical purposes fraud may be defined as the use of deception to obtain an advantage or attempt to obtain an advantage, avoid an obligation or cause loss to another party.

Fraud

- 4.1 The term fraud is commonly used to describe the use of deception, to deprive, disadvantage, or cause loss to another person or party. This can include theft, the misuse of funds or other resources or more complicated crimes such as false accounting and the supply of false information. The term fraud is used generically in this Policy and covers criminal acts such as bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation and collusion.

Bribery

- 4.2 For the purpose of this Policy a "bribe" means any advantage whether monetary or other form, including but not limited to, undue influence, receipt of favours and corruption. Bribery involves the giving or receiving of anything of value and is not limited to cash. This could include providing business opportunities or favourable contracts.

Corruption

- 4.3 Corruption is a specific type of fraud which involves two or more people where one party offers, gives, solicits or accepts any inducement, reward, advantage or benefit, financial or otherwise, which may influence the action of another. Some main areas of concern with regards to corruption include; tendering and awarding of contracts, appointment of consultants and doing business with or engaging with particular suppliers.

- 4.4 Actions constituting fraud, bribery or corruption can cover, but are not limited to:
- Damage, theft, inappropriate handling or removal of any part of the NLI's

Collections;

- Any dishonest or fraudulent act;
- Taking annual or any other leave type without gaining approval from your line manager or officially;
- Recording same on leave system;
- Falsification of work attendance times, both while on site and remote working;
- Falsification of Travel and Subsistence claims;
- Misappropriation of funds, supplies, or other assets;
- Impropriety in the handling or reporting of money or financial transactions;
- Forgery, such as of a signature;
- Intentional misapplication of procurement guidelines;
- Misrepresentations being made to an auditor;
- Profiteering as a result of insider knowledge of NLI's activities;
- Disclosing confidential and proprietary information to outside parties, particularly in relation to security procedures and systems;
- Disclosing to other persons security arrangements engaged in or contemplated by the National Library of Ireland;
- Accepting or seeking anything of material value from contractors, vendors, or persons providing services/materials to the NLI, in adherence with the Provision of Gifts, Entertainment & Hospitality Policy;
- Destruction, removal, or inappropriate use of records, furniture, fixtures, and equipment;
- Any similar or related irregularity.

5.0 Policy

A. General Principles

5.1 It is the NLI's policy to promote a culture of integrity and honesty and to safeguard the NLI's resources by ensuring that opportunities for fraud and corruption are reduced to the lowest possible level of risk by:

- operating an effective system of governance and internal control
- promoting the necessity and requirement for high standards of personal conduct through the *Code of Practice for the Governance of State Bodies*
- disseminating related policies, procedures and guidelines
- promoting a culture of transparency
- ensuring that internal controls, including segregation of duties, management review controls, access controls, and system safeguards are effectively designed, implemented, monitored, and continuously improved to prevent and detect fraud
- that appropriate management resources and structures are in place to detect any incidence of fraud

- the timely and appropriate management of any allegation of fraud in accordance with relevant policies and procedures
- equal and fair treatment of all who become the subject of a fraud investigation.

Individuals who cover up, obstruct, fail to report or monitor a fraud of which they become aware, or should become aware, may be considered an accessory after the fact and may be subject to disciplinary action. Persons who threaten retaliation against a person reporting suspected fraud may be subject to disciplinary action. Additionally, persons reporting a fraud knowing the allegation to be false may be subject to disciplinary action.

- 5.2 The Criminal Justice (Corruption Offences) Act 2018 amends and consolidates the law relating to the prevention of corruption. This Act means that individuals (such as staff members, contractors, board members, committee members, external persons interacting with the NLI, etc.) can be fined and/or imprisoned for certain corrupt acts as defined in the legislation. These include (but are not limited to) the offences of active and passive corruption and the offence of giving a gift, consideration or advantage to a person knowing that it will be used to facilitate an offence under the Act.

Furthermore, the organisation itself can be made liable for the actions of its board and committee members, officers, and senior managers.

- 5.3 The onus is on all who work within or for the NLI to be vigilant. None of the conduct set out above is acceptable. Before doing anything that is felt may be in conflict with or amount to a breach of this Policy, advice should be sought from the relevant line manager. If any conduct is or has occurred that is suspected to constitute a breach of this Policy, you are obliged to report it without delay in accordance with the Protected Disclosures Policy. The NLI will endeavour to treat your report and your identity with the utmost discretion and confidentiality bearing in mind that in certain circumstances (for example as required by law or in the public interest) that confidentiality may have to be waived. All reports of fraud or suspected fraud will be treated in accordance with the principles of natural justice, objectivity, impartiality, confidentiality and due process as outlined in the Protected Disclosures Policy.

6.0 Roles and Responsibilities

Board	It is the responsibility of the Board of the National Library of Ireland to ensure that an appropriate Fraud Policy is in place and, with the support of the Audit and Risk Committee, to monitor its implementation through periodic reports from the Director. Board and committee members also have a responsibility to ensure they adhere to the provisions of this Policy, including the duty to report fraudulent behaviour.
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Audit and Risk Committee	In relation to the prevention of fraud and corruption, the Audit and Risk Committee's (ARC) role is to: • Oversee and monitor the implementation of the Anti-Fraud Policy through periodic reports from the Director; • Monitor and review the effectiveness of the Internal Audit function as it relates to the prevention or detection of fraud or corruption; • Ascertain whether or not the Policy is being applied in practice. ARC members also have a responsibility to ensure they adhere to the provisions of this Policy, including the duty to report fraudulent behaviour.
Board Committee members	All committee members (whether or not they are a member of the Board) have a responsibility to ensure they adhere to the provisions of this Policy, including the duty to report fraudulent behaviour.
Leadership Team	The Leadership Team (LT) is expected to promote an anti-fraud and anti-corruption culture and to set an example by complying fully with procedures and controls. The Director (assisted by the LT) retains ultimate responsibility for the Anti-Fraud framework within the organisation, which is done through: • Identifying the risks to which systems, operations and procedures are exposed; • Developing and maintaining effective controls to prevent and detect fraud; • Ensuring that controls are being complied with; • Providing induction and regular training for staff members involved in internal control systems to ensure that their responsibilities are regularly highlighted and reinforced; • Ensuring that the Policy is communicated to all staff and relevant parties (including those parties the NLI does business with); • Ensuring that the Policy is communicated to all staff on induction; • Ensuring that fraud/corruption is investigated thoroughly, and punished swiftly and appropriately; • Providing periodic reports to enable the Board and ARC monitor its implementation.
Line Managers	All line managers with direct supervision of staff are primarily responsible for ensuring that policies, procedures and processes within their work areas are adhered to.

	Managers should ensure that all employees within their areas of responsibility are aware of fraud and corruption risks and understand the importance of protecting the NLI against them. They should be alert to the possibility that unusual events or transactions could be symptoms of fraud or corruption. Line managers have responsibility to ensure that an adequate system of internal control exists within their areas of responsibility and that controls operate effectively. As part of that responsibility, line managers are required to: • Inform NLI employees of this Policy, the NLI Code of Business Conduct for Employees and any other policies relevant to their work area, as part of their induction process; • Ensure that all employees for whom they are accountable are made aware of the requirements of this Policy; • Assess the risks to which systems, operations and procedures are exposed; • Adhere to requirements on internal audits where they apply to supervisory checks, separation of duties and controls to prevent and detect fraud or corruption; • Ensure that controls are being complied with in their areas of responsibility; • Encourage an anti-fraud and corruption culture among staff. Line managers may seek advice from the Leadership Team (LT) and/or Internal Auditor for assistance in meeting these responsibilities.
Staff responsibilities	It is the responsibility of all staff to read and be familiar with the contents of this Policy and to report any suspected cases of fraud/corruption or fraud/corruption risk in line with the Protected Disclosures Policy. Each employee is governed in their work by the Code of Business Conduct for Employees and other relevant policies. The core values underlying the Code include integrity, loyalty, and fairness. All employees are informed of these policies when they commence employment. Staff awareness of policy and procedures is fundamental to the effective operation of the organisation. In addition, employees are responsible for complying with instructions given by management, especially those relating to the safeguarding of assets. Employees should: • Carry out their duties with due regard for relevant legislation and the NLI's policies and procedures; Comply and adhere to the Provision of Gifts, Entertainment & Hospitality Policy;

	• Inform their line manager of any outside interests that may conflict or impinge on their duties; • Be aware of fraud and corruption risks and understand the importance of protecting the NLI against them; • Ensure that any monies/funds/assets entrusted to them are safeguarded; • Be alert to the possibility that unusual events or transactions may be indicators of fraud or corruption; • Make management aware of any concerns they have about the conduct of NLI affairs or the use of NLI assets and resources; • Report any knowledge or valid suspicions of the existence of fraud or corruption in the workplace in accordance with the Protected Disclosures Policy; • Alert management to weaknesses in control systems; • Comply with the NLI's relevant communications and data protection and information security policies; • Assist in any investigation that may arise in respect of fraud or suspected fraud.
Volunteers	It is the responsibility of NLI volunteers to adhere to the same principles and guidelines in relation to fraud as it applies to all National Library of Ireland staff (including duty to report same).
Contractor Responsibilities	It is the responsibility of National Library of Ireland outsourced contractors and agents to adhere to the same principles and guidelines in relation to fraud as it applies to all NLI staff (including duty to report same), and this provision will be included in all NLI external contracts.
Third Party Vendors and Service Providers	It is the responsibility of those engaging with or doing business with the NLI to uphold the ethical standards required by this Policy. The NLI has a zero-tolerance attitude to fraud either in relation to its staff, representatives, contractors, or those with whom it does business, and any incidents/suspicions/attempts of fraud are required to be reported to us by our staff and contractors and serious sanctions will ensue.
HR Responsibilities	A key preventative measure to deter fraud and corruption is to take effective steps at the recruitment stage to establish, as far as possible, the previous record of potential staff in terms of their propriety and integrity. Human Resources responsibilities are as follows: • To check the references of all new staff or assist the LT in doing so (incl. seeking Garda clearance – where this is appropriate and in compliance with data protection).

	• To request confirmation from senior management of satisfactory completion of probationary periods for their staff; • To issue the NLI's Code of Conduct and Staff Handbook on appointment; • To assist line managers in implementation, and operation of the NLI's Disciplinary Procedures when necessary; • To ensure employment and other relevant policies, including those regarding fraud, are issued at induction.
Internal Auditor Responsibilities	Internal audit provides reasonable assurance to the NLI management that the organisation's significant risks are being appropriately managed with an emphasis on internal controls and governance processes by: • Promoting procedures which identify controls that should be in place; • Providing clear recommendations where control weaknesses have been identified; • Ensuring risk management and systems of controls are continually being monitored by departments in response to a constantly changing environment; • Ensuring audit work takes account of the possibility of fraud; • If appropriate and in accordance with agreed professional audit procedure, assisting in fraud investigations as and when is required. • Audits take account of the possibility of fraud and corruption but cannot guarantee that they are always detected. The audits carried out by Internal Auditor are prioritised to reflect the levels of potential risk to the National Library of Ireland and the frequency of audits will be dependent on the resources available to the National Library of Ireland in any given year.

7.0 Employee Support

It is not uncommon for employees to feel distressed or upset while facilitating or cooperating with difficult matters such as suspicion of fraud or corruption at work. Members of staff who feel that they may require counselling may self-refer themselves in confidence to the NLI's employee assistance service, as per details in the Staff Handbook.

8.0 Implications of Non-Compliance with this Policy

- 8.1 The NLI takes this Policy very seriously and all appropriate sanctions will be sought, including criminal, civil and disciplinary sanctions. Disciplinary sanctions will be dealt with in accordance with the procedures outlined in the NLI's Disciplinary and Grievance Procedures.
- 8.2 Non-compliance with this Policy by any other party to whom it applies may result in a recommendation to terminate their contract with the NLI.
- 8.3 Where non-compliance with this Policy amounts to a breach of another policy, the consequences as set out in that Policy will apply.
- 8.4 Where non-compliance with this Policy amounts to a breach of legislation, the consequences as set out in that piece of legislation shall apply. This includes those outlined in the Criminal Justice (Corruption Offences) Act 2018.

9.0 Implementation

A. Communication of this policy

- 9.1 This document will be made available to all staff, Board members, Committee members, external contractors and volunteers.
- 9.2 This document will be provided to staff on induction.
- 9.3 To communicate the NLI's zero-tolerance approach to fraud and corruption to the general public, the Policy will be made available on the National Library of Ireland's website.

B. Administration of this policy

- 9.4 Awareness and compliance with the procedures laid down in this Policy will be monitored by the Director who will report to the ARC Committee. The Director is responsible for the administration, revision, interpretation, and application of this Policy. There will be an independent review by the Internal Auditors on a periodic basis who will report to the Audit and Risk Committee.
- 9.5 This Policy will come into effect immediately upon approval by the Board.

10.0 Version History Table

The following table details the approval record for this policy:

Version No.	LT Approved/Noted	LT Approval/Noted Date	Board Approved/Noted	Board Approval/Noted Date	Revision summary
1.0	02/04/2026		11/06/2026		

11.0 Change Control Table

The following table details changes made to this policy:

Version No. impacted by revision	Section	Reason - Description